

EXHIBIT A

David Colodny

From: Sonal Desai [sonal.desai@shearman.com]
Sent: Friday, February 17, 2006 3:34 PM
To: Kevin M Doherty, Esq.
Cc: David Colodny
Subject: RE: Documents

Attachments: Third Amended and Restated Agreement.DOC



Third Amended
and Restated Agr.

Kevin,

I received the documents from your office today and have reviewed them. I am planning to meet with my clients next week to discuss the documents. I believe we should be able to come to some resolution regarding the March 2003 through April 2005 timeframe within the next two weeks.

As mentioned in my prior emails, the outstanding issue is what records, if any, exist for the timeframe prior to March 2003. On the understanding that your client is attempting to locate any records that may exist prior to March 2003 (and will provide us with a definitive answer shortly), I think it makes sense to extend the tolling agreement by another three weeks to March 10, 2006.

I have attached a third amended and revised tolling agreement and will fax you one with my signature pages shortly.

Let me know if you would like to extend the tolling agreement and if so, please send me a signed copy by facsimile.

Thanks.

(See attached file: Third Amended and Restated Agreement.DOC)

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